

REPORT OF THE CONFERENCE COMMITTEE  
ON HOUSE FILE 2458

To the Speaker of the House of Representatives and the President of the Senate:

We, the undersigned members of the conference committee appointed to resolve the differences between the House of Representatives and the Senate on House File 2458, a bill for an Act relating to and making appropriations involving state government entities involved with agriculture, natural resources, and environmental protection, making related statutory changes, providing for eminent domain procedures, and including effective and applicability date provisions, respectfully make the following report:

1. That the Senate recedes from its amendment, H-8283.

2. That House File 2458, as amended, passed, and reprinted by the House, is amended to read as follows:

1. Page 1, line 17, by striking <17,605,492> and inserting <17,655,492>

2. Page 1, line 24, by striking <238,000> and inserting <288,000>

3. Page 7, by striking lines 18 through 23 and inserting <quality practices. Any information identifying a person holding a legal interest in agricultural land or specific agricultural land shall be a confidential record under section 22.7.>

4. Page 8, line 4, by striking <permeable> and inserting <permeable or pervious>

5. Page 8, line 27, by striking <1,500,000> and inserting <1,325,000>

6. Page 11, line 26, by striking <comprehensive> and inserting <comprehensive petroleum>

7. Page 12, line 35, by striking <200,000> and inserting <450,000>

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8. Page 13, by striking lines 6 through 31.

9. Page 16, line 35, by striking <7,375,000> and inserting <6,750,000>

10. Page 18, line 2, by striking <800,000> and inserting <600,000>

11. Page 18, line 4, by striking <\$600,000> and inserting <\$450,000>

12. Page 18, line 10, by striking <\$200,000> and inserting <\$150,000>

13. Page 18, by striking lines 15 through 25.

14. Page 19, line 8, by striking <4,610,000> and inserting <6,135,000>

15. Page 20, after line 22 by inserting:

<10A. FORESTRY HEALTH MANAGEMENT PROGRAMS

For purposes of providing forestry health management programs:

..... \$ 50,000>

16. By striking page 22, line 12, through page 24, line 4.

17. Page 24, line 28, by striking <PERSONAL> and inserting <PERSONNEL>

18. By striking page 25, line 18, through page 33, line 24, and inserting:

<DIVISION \_\_\_\_\_

RELATED STATUTORY CHANGES FOR CODIFICATION IN 2014

WATER QUALITY INITIATIVE — CONFIDENTIALITY

Sec. \_\_\_\_ . NEW SECTION. 466B.49 Confidentiality of information.

Any information received, collected, or held under this subchapter is a confidential record, and is exempted from public access as provided in section 22.7, if all of the following apply:

1. The information is received, collected, or held by a nonprofit organization that conducts nutrient management research, including but not limited to conducting evaluations,

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assessments, or validations.

2. The information identifies any of the following:

a. A person who holds a legal interest in agricultural land or who has previously held a legal interest in agricultural land.

b. A person who is involved or who has previously been involved in managing the agricultural land or producing crops or livestock on the agricultural land.

c. The identifiable location of the agricultural land.

Sec. \_\_\_\_ . EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION \_\_\_\_

RECREATIONAL LAKE AND WATER QUALITY DISTRICTS

Sec. \_\_\_\_ . NEW SECTION. 357E.15 **Exemption from taxation — refunds.**

1. The property and facilities of a district shall not be taxable in any manner by the state or any of its political subdivisions.

2. A district is a tax-certifying body for purposes of section 423.4, subsection 1.

Sec. \_\_\_\_ . Section 427.1, subsection 2, Code 2014, is amended to read as follows:

2. *Municipal and military property.* The property of a county, township, city, school corporation, levee district, drainage district, district organized under chapter 357E, or the Iowa national guard, when devoted to public use and not held for pecuniary profit, except property of a municipally owned electric utility held under joint ownership and property of an electric power facility financed under chapter 28F or 476A that shall be subject to taxation under chapter 437A and facilities of a municipal utility that are used for the provision of local exchange services pursuant to chapter 476, but only to the extent such facilities are used to provide such

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services, which shall be subject to taxation under chapter 433, except that section 433.11 shall not apply. The exemption for property owned by a city or county also applies to property which is operated by a city or county as a library, art gallery or museum, conservatory, botanical garden or display, observatory or science museum, or as a location for holding athletic contests, sports or entertainment events, expositions, meetings or conventions, or leased from the city or county for any such purposes, or leased from the city or county by the Iowa national guard or by a federal agency for the benefit of the Iowa national guard when devoted for public use and not for pecuniary profit. Food and beverages may be served at the events or locations without affecting the exemptions, provided the city has approved the serving of food and beverages on the property if the property is owned by the city or the county has approved the serving of food and beverages on the property if the property is owned by the county. The exemption for property owned by a city or county also applies to property which is located at an airport and leased to a fixed base operator providing aeronautical services to the public.

Sec. \_\_\_\_ . IMPLEMENTATION OF ACT. Section 25B.7 does not apply to the property tax exemption established in this division of this Act.

Sec. \_\_\_\_ . EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. \_\_\_\_ . RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for property tax assessment years beginning on or after that date.

Sec. \_\_\_\_ . RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for sales and use tax paid on or after that date.

DIVISION \_\_\_\_

REPEAL

HF2458.4440 (4) 85

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Sec. \_\_\_\_ . REPEAL. 2013 Iowa Acts, chapter 132, section 44, is repealed.>

19. Title page, by striking lines 1 through 5 and inserting <An Act relating to and making appropriations involving state government entities involved with agriculture, natural resources, and environmental protection, providing for taxable property, making related statutory changes, and including effective date and retroactive applicability provisions.>

20. By renumbering as necessary.

ON THE PART OF THE HOUSE:

ON THE PART OF THE SENATE:

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JACK DRAKE, CHAIRPERSON

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DENNIS H. BLACK, CHAIRPERSON

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BRUCE BEARINGER

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DICK L. DEARDEN

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JARAD KLEIN

---

MARY JO WILHELM

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FRANK WOOD